

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
JOSEPH M. DeFRANCESCO )  
)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed August 3, 1982, by Joseph M. DeFrancesco, for rehearing of his appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of June 29, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 28th day of February, 1984, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Dronenburg, Mr. Collis, Mr. Bennett and Mr. Harvey present.

Richard Nevins	_____	, Chairman
Ernest J. Dronenburg, Jr.	_____	, Member
Conway H. Collis	_____	, Member
William M. Bennett	_____	, Member
Walter Harvey*	_____	, Member

\*For Kenneth Cory, per Government Code section 7.9